



THE CITY OF SAN DIEGO

January 2008

Dear Transient Occupancy Tax Facility Owner:

On December 3, 2007, the City Council approved the establishment of the San Diego Tourism Marketing District (TMD) for a period of five (5) years, commencing on January 1, 2008 and terminating on December 31, 2012. The resolution number approving the establishment of the TMD is Document No. RR-303226 and it was subsequently recorded by the City Clerk with a final passage date of December 12, 2007.

The resolution establishing the TMD also details various rules about the remitting and reporting of assessments. During the five (5) years from January 1, 2008 through December 31, 2012, the TMD assessments are to be remitted on a monthly basis in accordance with the procedures specified in the resolution using the enclosed TOT/TMD returns (blue payment stubs).

The assessment imposed is levied solely upon the lodging businesses with seventy (70) or more sleeping rooms within the City of San Diego. The TMD assessment due is 2% of the assessable rent (gross room revenue less any exempt revenue). TOT should not be included when calculating the TMD assessment.

If the *business owner*, i.e. the owner, operator, or authorized representative of the lodging business, chooses to collect any portion of the assessment from the transient, that said portion shall be specifically called out and identified for the transient in any and all communications from the *business owner* as a "San Diego Tourism Marketing District Assessment." This means the assessment would also have to be itemized on the folio.

Representatives of the San Diego Lodging Industry have formalized a Tourism Marketing District Management Plan (Management Plan) which provides a framework for implementation of the TMD. A copy of the Management Plan may be obtained by contacting Meredith Dibden Brown the Office of Small Business Manager, City Planning & Community Investment. She can be contacted via e-mail at MDBrown@sandiego.gov or by telephone at (619) 236-6700.

If you need further assistance, please visit our website:

<http://www.sandiego.gov/treasurer/tot/index.shtml>

For additional questions, feel free to contact the TOT help desk by telephone at (619) 236-6647.

Sincerely,

Gail R. Granewich
City Treasurer



Transient Occupancy Tax • Office of the City Treasurer

1200 Third Avenue, Suite 100 • San Diego, CA 92101

Tel (619) 236-6647 Fax (619) 236-7134